



CALIFORNIA BOARD OF ACCOUNTANCY

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3675

WEB ADDRESS: <http://www.dca.ca.gov/cba>



Special Notice to Licensees & Interested Parties Including:

**Letter from Board President Renata Sos
and Regulation Notice**

July 2005

**CALIFORNIA BOARD OF ACCOUNTANCY**

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July 2005

Dear Licensees and Other Interested Parties:

Now that summer is upon us, it is my pleasure to update you on some of the recent activities of this Board and to convey a Regulation Notice. The Notice contains three minor proposed changes in certain exam/licensure regulations for the purpose of updating and clarifying them. We encourage you to submit any comments on the proposed changes. (Page 6 of this Notice explains how to submit comments.)

Since my January 2005 letter to you, the Board has continued to pursue two initiatives that affect the regulation of the profession in California and enhance consumer protection. The first initiative is cross-border practice. As of January 1, 2006, there will be no more "temporary and incidental" practice by out-of-state CPAs in California. Instead, a licensee in good standing from outside of California at a minimum will need to obtain a "practice privilege" to practice public accountancy here. We believe that the practice privilege process will facilitate the efficient movement of qualified practitioners across state lines, while simultaneously protecting California consumers.

The second initiative relates to the question of whether — and, if so, how — mandatory peer review should be adopted in California. Board staff have drafted a report that, after adoption by the Board, will be submitted to the Legislature in September 2005. Pursuant to legislative directive, the report discusses the current state of peer review both in California and nationally, against the backdrop of evolving state and federal law, and professional standards in this area. The final report will be posted on our Web site.

The Board is now in the midst of a new cycle of strategic planning, a formal process the Board has undertaken since 1997. We last updated our plan in 2003, so it is time to reexamine our future direction. Although the plan is still under development, I can tell you that we are refocusing strategic efforts to efficiently maintain the highest standards of consumer protection and delivery of services to the public and the profession. We believe that this planning process will yield a framework for better serving and communicating with consumers, current and prospective licensees, state and federal regulatory entities, and professional groups. I expect that the revamped strategic plan will be brought before the entire Board for its consideration and adoption at the September 2005 meeting.

On a side note, I'd like to tell you a little about the speech I was delighted to give to the American Accounting Association's (AAA) Western regional meeting in Sacramento on April 29, 2005. The AAA is an association of accounting professors from colleges and universities across the country. At the AAA's invitation, I spoke about some of the Board's recent work in the area of preventing and detecting fraud, and in disciplining those who commit it. I also highlighted some of the Board's initiatives and consumer outreach regarding professional ethics, independence, and integrity. I was very appreciative of the reception I received, and was honored to participate in an event involving members of the academic community devoted to the myriad issues affecting the practice of public accountancy.

Finally, as a reminder to affected licensees, the Fraud Continuing Education (CE) requirement is now effective for CPA licenses with audit and attest authorization renewed on or after July 1, 2005. Licensees who are subject to the accounting and auditing (A&A) or government CE requirement will need, as a condition of renewal, to complete an *additional* eight hours of fraud CE specifically related to the detection and/or reporting of fraud in financial statements. The fraud CE counts toward the 80 hours of CE required for license renewal, but not toward the 24-hour A&A or government continuing education requirement. For more information on this subject, please check the Board's Web site.

This Board remains committed to giving current information to its licensees and candidates, consumers and other interested parties. This is the third directly-mailed communication that all of our licensees have received in 2005. It is part of the Board's ongoing effort to keep you informed about important issues, initiatives, and other subjects of interest in a timely and efficient manner. Please continue to visit our Web site for the informational booklets, frequently asked questions, forms, publications and other materials that can assist you in your practice.

On behalf of the Board, I wish you an enjoyable summer and successful second half of the year.

Sincerely,

A handwritten signature in black ink, appearing to read "Renata M. Sos". The signature is fluid and cursive, with the first name "Renata" being more prominent and the last name "Sos" following in a similar style.

Renata M. Sos
President

Regulation Notice

TITLE 16. CALIFORNIA BOARD OF ACCOUNTANCY

NOTICE IS HEREBY GIVEN that the California Board of Accountancy is proposing to take the action described in the Informative Digest. Any person interested may present statements or arguments orally or in writing relevant to the action proposed at a hearing to be held at the Sheraton Universal Hotel, 333 Universal Hollywood Drive, Universal City, CA 91608 at 11:00 a.m., on September 16, 2005. Written comments, including those sent by mail, facsimile, or e-mail to the addresses listed under Contact Person in this Notice, must be received by the California Board of Accountancy at its office no later than 5:00 p.m. on September 15, 2005 or must be received by the California Board of Accountancy at the hearing. If submitted at the hearing, it is requested, although not required, that 25 copies be made available for distribution to Board members and staff. The California Board of Accountancy, upon its own motion or at the instance of any interested party, may thereafter adopt the proposals substantially as described below or may modify such proposals if such modifications are sufficiently related to the original text. With the exception of technical or grammatical changes, the full text of any modified proposal will be available for 15 days prior to its adoption from the person designated in this Notice as the Contact Person, and will be mailed to those persons who submit written or oral testimony related to this proposal or who have requested notification of any changes to the proposal.

Authority and Reference: Pursuant to the authority vested by Sections 5010, 5018, 5092, 5093, 5095 of the Business and Professions Code and to implement, interpret or make specific Sections 122, 163, 5018, 5023, 5081, 5082, 5082.1, 5082.2, 5087, 5092, 5093, 5095, 5100, and 5131 of the Business and Professions Code, and Section 11435.50(e) of the Government Code, the California Board of Accountancy is considering changes to Division 1 of Title 16 of the California Code of Regulations as follows:

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

1. Amend Section 8.1 of Title 16 of the California Code of Regulations.

Section 5010 of the Business and Professions Code authorizes the California Board of Accountancy to adopt regulations for the orderly administration of the Accountancy Act.

Current Section 8.1 specifies the process for examination candidates to obtain the Authorization to Test and Notice to Schedule for the computer-based Uniform Certified Public Accountant Examination.

This proposal would revise Section 8.1 to extend the time period during which the Authorization to Test and Notice to Schedule remain in effect for those instances in which the candidate was unable to test because of extenuating circumstances. The objective of this proposal is to more effectively meet the needs of applicants for the Uniform Certified Public Accountant Examination.

2. Amend Sections 12, 12.5 and 21 of Title 16 of the California Code of Regulations.

Section 5010 of the Business and Professions Code authorizes the California Board of Accountancy to adopt regulations for the orderly administration of the Accountancy Act. Section 5018 of the Business and Professions Code authorizes the Board to adopt regulations related to rules of professional conduct. Sections 5092, 5093, and 5095 of the Business and Professions Code authorize the Board to adopt regulations to implement those sections related to licensure. Section 5087 of the Business and Professions Code provides for the licensure of Certified Public Accountants licensed in other states.

Current Sections 12 and 12.5 provide the experience requirements for licensure including the experience requirements for an applicant who is licensed in another state and seeks a California license pursuant to Business and Professions Code Section 5087. Sections 12 and 12.5 contain the “four of ten rule” which allows an applicant to meet the Board’s experience requirement by showing that he or she has been engaged in the practice of public accounting as a Certified Public Accountant (CPA) in another state for four of the last ten years. Current Section 21 provides general requirements for the licensure of out-of-state CPAs pursuant to Business and Professions Code Section 5087.

The proposed amendments to Sections 12, 12.5 and 21 delete the provisions in current Sections 12 and 12.5 related to applicants for licensure pursuant to Section 5087 and the “four of ten rule,” relocate those provisions in Section 21, and indicate they are applicable to the education, examination, and experience requirements for licensure of out-of-state CPAs pursuant to Section 5087.

The objective is to apply the “four of ten rule” to education and examination as well as to experience so that the Board’s current requirements in those three areas do not pose an unnecessary barrier to the California license for qualified out-of-state CPAs.

3. Amend Section 69 of Title 16 of the California Code of Regulations.

Section 5010 of the Business and Professions Code authorizes the California Board of Accountancy to adopt regulations for the orderly administration of the Accountancy Act. Section 5018 of the Business and Professions Code authorizes the Board to adopt regulations related to rules of professional conduct.

Current Section 69 provides the Board the authority to request a licensee to verify, either in writing or in person, the audit experience obtained by a candidate under the licensee’s supervision. This proposal would update the references to relevant statutes and regulations. The objective of this proposal is to achieve consistency with current laws and regulations related to the attest experience requirement.

FISCAL IMPACT ESTIMATES

Fiscal Impact on Public Agencies Including Costs or Savings to State Agencies or Costs/Savings in Federal Funding to the State: None.

Nondiscretionary Costs/Savings to Local Agencies: None.

Local Mandate: None.

Cost to Any Local Agency or School District for Which Government Code Section 17561 Requires Reimbursement: None.

Business Impact:

The California Board of Accountancy has made an initial determination that the proposed regulatory action would have no significant statewide adverse economic impact directly affecting business,

including the ability of California businesses to compete with businesses in other states.

AND

The following studies were relied upon in making that determination: None.

Impact on Jobs/New Businesses:

The California Board of Accountancy has determined that this regulatory proposal will not have any impact on the creation of jobs or new businesses, or the elimination of jobs or existing businesses, or the expansion of businesses in the state of California.

Cost Impact on Representative Private Person or Business:

The California Board of Accountancy is not aware of any cost impacts that a representative private person or business would necessarily incur in reasonable compliance with the proposed action.

Effect on Housing Costs: None.

EFFECT ON SMALL BUSINESS

The California Board of Accountancy has determined that the proposed regulations would affect small businesses.

CONSIDERATION OF ALTERNATIVES

The California Board of Accountancy must determine that no reasonable alternative which it considered, or that has otherwise been identified and brought to its attention, would either be more effective in carrying out the purpose for which the action is proposed, or would be as effective and less burdensome to affected private persons than the proposal described in this Notice.

Any interested person may present statements or arguments orally or in writing relevant to the above determinations at the above-mentioned hearing.

INITIAL STATEMENT OF REASONS AND INFORMATION

The California Board of Accountancy has prepared an initial statement of the reasons for the proposed action and has available all the information upon which the proposal is based.

TEXT OF PROPOSAL

Copies of the exact language of the proposed regulations and of the initial statement of reasons, and all of the information upon which the proposal is based, may be obtained at the hearing or prior to the hearing upon request from the California Board of Accountancy at 2000 Evergreen Street, Suite 250, Sacramento, California 95815.

AVAILABILITY AND LOCATION OF THE FINAL STATEMENT OF REASONS AND RULEMAKING FILE

All the information upon which the proposed regulations are based is contained in the rulemaking file which is available for public inspection by contacting the person named below.

You may obtain a copy of the final statement of reasons once it has been prepared, by making a written request to the contact person named below, or by accessing the Web site listed below.

CONTACT PERSON

Inquiries or comments concerning the proposed administrative action may be addressed to:

Name: Aronna Wong
Address: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

Telephone No.: (916) 561-1788
Fax No.: (916) 263-3675
E-Mail Address: awong@cba.ca.gov

The backup contact person is:

Name: Mary Crocker
Address: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

Telephone No.: (916) 561-1713
Fax No.: (916) 263-3675
E-Mail Address: mcrocker@cba.ca.gov

Inquiries concerning the substance of the proposed regulations may be directed to Aronna Wong at (916) 561-1788.

Web site access: Materials regarding this proposal can be found at www.dca.ca.gov/cba.

TEXT OF PROPOSAL

8.1. The Authorization to Test and Notice to Schedule for the Computer-based Uniform CPA Examination.

(a) An Authorization to Test (ATT) is issued by the Board to permit the applicant to test for specified sections of the computer-based Uniform Certified Public Accountant Examination. An ATT for a specified section or sections of the exam shall go into effect (be open) on the date of issuance. Within 90 calendar days of the date the ATT is issued, the applicant must remit the required fees to the National Association of State Boards of Accountancy to obtain a Notice to Schedule (NTS) pursuant to Section 6.1. If the applicant fails to remit fees and obtain the NTS, the ATT shall be deemed expired and the applicant must reapply and be issued another ATT to be able to test for that section.

(b) The NTS will enable the applicant to schedule testing at an examination test center, and Except as provided in subsection (e), the NTS shall remain open until either the applicant schedules testing for the specified section(s) or nine months have transpired since the date the NTS was issued, whichever occurs first. The ATT will remain open until the applicant completes testing for the specified section(s) or nine months have transpired since the date the NTS was issued, whichever occurs first.

(c) If for any reason an applicant does not pass a section of the exam during the time the applicant holds an open ATT for that section, the applicant cannot test for that section until the applicant reapplies and is issued another ATT for that section pursuant to Section 8.2.

(d) An ATT may be suspended by the Board based on a report from the National Association of State Boards of Accountancy that its National Candidate Database has identified that the applicant holds another open ATT for the same section of the exam, has unpaid fees, or may have engaged in subversion of the exam. An ATT may also be suspended by the Board for other good cause.

(e) The nine-month time periods specified in subsection (b) may be extended by the Board because the applicant was prevented from testing due to one of the following events:

(1) Death of an immediate family member, when accompanied by documentation, such as a copy of the death certificate.

(2) Catastrophic illness, contagious disease, or major traumatic injury to the candidate or immediate family member (spouse, child or parent), when accompanied by an original letter on letterhead from the physician, which includes the date(s), nature of the illness, and the physician's signature.

(3) Natural disaster (earthquake, flood, fire, etc.).

(4) Non-issuance of visa for travel to the U.S., when accompanied by documentation, such as an official letter from the U.S. Embassy or a copy of the passport indicating a visa was requested.

(5) Other good cause.

NOTE: Authority cited: Section 5010, Business and Professions Code. Reference: Sections 5081, 5082, 5082.1 and 5082.2, 5092, 5093, and 5131, Business and Professions Code.

12. General Experience Required Under Business and Professions Code Sections 5092 and 5093.

(a) In order to meet the experience requirement of Section 5092 or Section 5093 of the Business and Professions Code, experience must be supervised by a person holding a valid license or comparable authority to practice public accounting as specified in subdivision (d) of Section 5092 or subdivision (d) of Section 5093.

(1) Experience shall be verified by the person supervising the experience and by a second person with a higher level of responsibility in the firm or agency. If the experience is obtained in public accounting, the second person signing the verification shall be an owner of the firm holding a valid license or comparable authority to practice public accounting. If the person supervising the experience is also an owner of the public accounting firm, no second signature is required. If the experience is obtained at a private business, no second signature is required if the person supervising the experience is also an owner of the private business.

(2) Experience may not be supervised by a licensee who provides public accounting services to the applicant's employer.

(3) All verifications shall be signed under penalty of perjury.

(b) The experience required by Section 5092 or Section 5093 involves providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Qualifying experience may be gained through

employment in public practice, industry, or government. Experience acquired in academia is not qualifying.

(c) The experience required by Section 5092 or Section 5093 of the Business and Professions Code may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under Section 5092 or at least one year of full-time employment for an applicant qualifying under Section 5093. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

(d) An applicant who is applying under Section 5092 or Section 5093 of the Business and Professions Code with experience obtained five (5) or more years prior to application will be required to obtain 48 hours of continuing education in specific areas prescribed by the Board.

~~(e) An applicant, pursuant to Section 5087 of the Accountancy Act, may be considered to have met the experience requirement of Section 5092 and 5093 if the applicant shows to the satisfaction of the Board that the applicant has been engaged in the practice of public accounting as a licensed Certified Public Accountant in another state for four of the ten years preceding the date of application for a California license.~~

NOTE: Authority cited: Sections 5010, 5092, and 5093, Business and Professions Code.
Reference: Sections ~~5087~~, 5092, and 5093.

12.5. Attest Experience Under Business and Professions Code Section 5095.

(a) To be authorized to sign reports on attest engagements pursuant to Business and Professions Code Section 5095, an applicant for a California Certified Public Accountant license pursuant to Business and Professions Code Section 5087, 5092, or 5093 or holder of an unexpired California Certified Public Accountant license issued pursuant to Business and Professions Code Section 5087, 5092, or 5093 shall show to the satisfaction of the Board that he or she meets the requirements of this section and Business and Professions Code Section 5095.

(1) Some or all of the experience required by Section 5095 and this section may be completed prior to issuance of the California Certified Public Accountant license. Any experience that would be qualifying for purposes of Section 5095 and this section may also serve as qualifying experience for purposes of Section 5083, 5092, or 5093. To be qualifying for purposes of Section 5095 and this section, any experience obtained after issuance of the California Certified Public Accountant license must be obtained while the license is held in active status.

(2) A holder of an active California Certified Public Accountant license may commence signing reports on attest engagements upon receipt of notification from the Board that he or she has met the requirements of this section and Business and Professions Code Section 5095. A holder of an inactive California Certified Public Accountant license may apply under this section, but must convert the license to active status before commencing to sign reports on attest engagements.

(3) An applicant for the California Certified Public Accountant license who has met the requirements of this section and Business and Professions Code Section 5095 may commence signing reports on attest engagements upon license issuance.

(b) In order to meet the attest experience requirements of Section 5095 an applicant for or holder of a California Certified Public Accountant license shall show to the satisfaction of the Board that the applicant has completed a minimum of 500 hours of attest experience. This experience shall include all of the following:

(1) Experience in the planning of the audit including the selection of the procedures to be performed.

(2) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.

(3) Experience in the preparation of working papers in connection with the various elements of (1) and (2) above.

(4) Experience in the preparation of written explanations and comments on the work performed and its findings.

(5) Experience in the preparation of and reporting on full disclosure financial statements.

(c) In order to be qualifying, experience obtained pursuant to Section 5095 of the Business and Professions Code must be supervised by a person holding a valid license or comparable authority to provide attest services as specified in subdivision (b) of Business and Professions Code Section 5095.

(1) Experience shall be verified by the supervisor and by a second person with a higher level of responsibility in the firm or agency. The verification shall be signed by both persons under penalty of perjury. If the experience is obtained in public accounting, the second person signing the verification shall be an owner of the firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm signing the verification is also the person supervising the experience, no second signature is required.

(2) Experience may not be supervised by a licensee who provides public accounting service to the applicant's employer.

(d) In order to demonstrate the completion of qualifying experience, an applicant for or holder of a California Certified Public Accountant license may be required to appear before the Qualifications Committee to present work papers, or other evidence, substantiating that his or her experience meets the requirements of Section 5095 of the Business and Professions Code and of subsection (b) of this section.

(e) The applicant who is applying with attest experience obtained outside the United States and its territories must present work papers substantiating that such experience meets the requirements of subsection (b) and generally accepted auditing standards. Alternatively, the applicant may acquire a minimum of 500 hours of United States experience, which meets the requirements of Business and Professions Code Section 5095, and subsection (b).

(f) The applicant who is applying with experience obtained five (5) or more years prior to application may be required to obtain 48 hours of continuing education courses in specific areas prescribed by the Board.

~~(g) The applicant, pursuant to Section 5087 of the Accountancy Act, may be considered to have met the experience requirement of Section 5095 if the applicant shows to the satisfaction of the Board that the applicant has been authorized to provide attest services as a certified public accountant in another state for four of the ten years preceding the date of application for a California license.~~

~~(h)~~ (g) The experience required by Section 5095 may be obtained in full-time or part-time employment.

NOTE: Authority cited: Sections 5010 and 5095, Business and Professions Code.

Reference: Section 5023, ~~5087~~, 5092, and 5093 Business and Professions Code.

21. Out-of-State Licensee.

(a) The Board will consider applications filed under Section 5087 from holders of valid unrevoked Certified Public Accountant licenses issued under the laws of any state. The Board may deny an application when the facts indicate that the applicant has been a California resident before, during or after having obtained a ~~C.P.A.~~ CPA license in another state and when the facts indicate that the applicant's ~~C.P.A.~~ CPA license was obtained in another state to evade otherwise applicable California statutes and rules.

(b) An applicant pursuant to Business and Professions Code Section 5087 may be considered to have met the education, examination, and experience requirements for issuance of the California license if

the applicant shows, to the satisfaction of the Board, that he or she has engaged in the practice of public accounting as a licensed Certified Public Accountant in another state for four of the ten years preceding the date of application for a California license.

(c) An applicant pursuant to Business and Professions Code Section 5087 may be considered to have met the attest experience requirement of Section 5095 if the applicant shows to the satisfaction of the Board that he or she has been authorized to provide attest services and engaged in the practice of public accounting as a Certified Public Accountant in another state for four of the ten years preceding the date of application for a California license.

NOTE: Authority cited: Sections 5010 and 5018, Business and Professions Code.

Reference: Sections 5082, ~~and 5087~~, and 5095, Business and Professions Code.

69. Certification of Applicant's Experience.

(a) Any licensee who shall have been requested by an applicant to prepare and submit to the board certification of the applicant's experience and shall have refused to prepare and submit said certification shall, when requested by the board, explain in writing, or, when so requested by the board, explain in person, the basis for refusal to complete and submit said certification.

(b) Any licensee who shall have signed a certification of experience shall, when requested by the board, explain in writing, or, when so requested by the Board, explain in person, the information provided on any said certification of experience, in any situation including, but not limited to, the following:

(1) Where there is an alleged disagreement between an applicant and any licensee as to dates and/or type of work performed;

(2) Where there is satisfactorily answered certification of experience submitted to the board, but the period of experience appears to be unduly short;

(3) Where the board seeks to verify on a sample basis information submitted by an applicant or attested thereto on a certification of experience; or

(4) Where the board reasonably believes that the information in the certification of experience may be false or incorrect.

(c) Any false or misleading statement, made by a licensee as to material matters in the certification of an applicant's experience, shall constitute a violation of Section 5100 ~~(f)~~ (g) of the Accountancy Act.

(d) Inspection by the board or its representatives of documentation relating to an applicant's fulfillment of the experience requirements set forth in ~~Section~~ Sections 5083 and 5095 of the Accountancy Act and Rule Sections 11.5 and 12.5 herein above may be made at any of the board's offices or at such other places as the board may designate.

(e) The failure or refusal, by any licensee to complete and submit a certification of experience or to comply with a request for explanation of said certification or inspection of documentation as set forth in this rule constitutes a violation of Section 5100 ~~(f)~~ (g) of the Accountancy Act.

(f) Any unreasonable act or failure to act which jeopardizes an applicant's chances for obtaining a certificate, shall constitute a violation of Section 5100 ~~(f)~~ (g) of the Accountancy Act.

NOTE: Authority cited: Sections 5010 and 5018, Business and Professions Code.

Reference: Sections 5010, 5018 and 5100, Business and Professions Code.

ADDRESS CHANGE FORM

A separate address change form must be submitted for each license type.

PLEASE PRINT

Name of Applicant for Licensure

Last	First	Middle

Name of Licensee

Individual (CPA/PA) - License No. _____

Last	First	Middle

Name of Firm

☐ Corporation ☐ Partnership ☐ Fictitious Name License No. _____

Firm Name

NEW Address of Record (An Address of Record is Required)

Be advised that if you are a licensed CPA/PA or firm, your address of record is public information, and all Board correspondence will be sent to this address.

☐ Home ☐ Business (check one)

--

Business Name (if different from name above)

--

Street ☐ Apt. # ☐ Suite # (check one)

--	--	--

City State Zip

Former Address of Record

--	--	--

Street ☐ Apt. # ☐ Suite # (check one)

--	--	--

City State Zip

Alternate Address for Mail Drops and PO Boxes

If your address of record is a PO Box or Mail Drop, you are required to provide a street address. This address will not be posted on the Board's Web License Lookup.

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Street ☐ Home ☐ Business (check one) ☐ Apt. # ☐ Suite # (check one)

--	--	--

City State Zip

Daytime Phone Number

-	-
---	---

Area Code

You may confirm your change of address on license lookup at www.dca.ca.gov/cba.

I certify the truth and accuracy of all of these statements and representations.

Signature _____ Date _____

Print your name _____

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1000) under the California Code of Regulations, Title 16, Division 1, Sections 3 and 95.2.

The Board maintains a list of all licensees. This list is ☐ sold to requestors for mailing list purposes. Check here only if you do not want your name included on this list. Please Note: Your name and address of record is public information and can be accessed through our Web site at www.dca.ca.gov/cba.

Mail to: California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832
or **FAX to:** (916) 263-3675

California Board of Accountancy Directory

Board Office (Main Number) (916) 263-3680
Board Office Facsimile (916) 263-3675
License Status Check (916) 263-3680
..... www.dca.ca.gov/cba
General Examination Questions examinfo@cba.ca.gov
..... (916) 561-1703
..... Facsimile (916) 263-3677 or (916) 614-3253
Enforcement Information and Questions enforcementinfo@cba.ca.gov
..... (916) 561-1729
..... Facsimile (916) 263-3673
Certifications (916) 561-1701
Initial Licensing — Individual: licensinginfo@cba.ca.gov
..... fingerprinting@cba.ca.gov
..... (916) 561-1701
..... Facsimile (916) 263-3676
Initial Licensing — Partnerships, Corporations, Fictitious Names:
..... firminfo@cba.ca.gov
..... (916) 561-1701
..... Facsimile (916) 263-3676
Renewal for CPA/PA, Partnerships, Corporations, Continuing Education:
..... renewalinfo@cba.ca.gov
..... (916) 561-1702
..... Facsimile (916) 263-3672
Web Site Address www.dca.ca.gov/cba
Web Page Master pagemaster@cba.ca.gov
General Inquiries editor@cba.ca.gov

Address Service Requested

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California Board of Accountancy
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